

### Abstract of the Disclosure

A polishing agent for polishing a surface of a target object without unduly scratching it includes mother particles and very fine abrading particles which are supported on the surfaces of the mother particles and remain so supported during a polishing process, becoming reattached if removed. Such an agent is produced by adding the mother particles into the abrading particles and stirring them together. In a polishing process, a specified amount of such an agent is supplied onto a lapping plate and a lapping process is carried out while the plate is rotated at a specified rotational speed.

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